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# VETERANS' TAX EXEMPTION

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# Part I—Arguments

1	<b>VETERANS' TAX EXEMPTION. Assembly Constitutional Amendment No. 27.</b> Amends Section 14 of Article XIII of the Constitution. Provides that veterans' \$1,000 property tax exemption and \$5,000 property ownership limitation shall be determined according to the "assessed" value of the property.	YES	
		NO	

(For full text of measure, see page 1, Part II)

## Argument in Favor of Assembly Constitutional Amendment No. 37

This proposal adds the word "assessed" ahead of the word "value" wherever same appears in that section of the Constitution which deals with tax exemptions on property owned by veterans of either World War I or World War II. There is no other change and thus the proposal is actually a clarification of wording and not a new departure.

It came to the attention of the legislature that a few remote assessors had been denying the usual exemption to veterans who purchased dwellings for sale prices in excess of the \$5,000 "value" stated in the Constitution. This created an injustice since by far the wide majority of assessors through the many years since the original enactment of this Section have been interpreting the language respecting "value" to mean the "assessed value", as same appeared on their official records.

By the adoption of this proposed Amendment, all conditions will be made uniform; and as thus presented in both Houses of the Legislature, the measure was adopted without opposition.

**RICHARD H. MCCOLLISTER,**

Assemblyman for Marin and Sonoma Counties  
Chairman Committee on Military Affairs

## Argument Against Assembly Constitutional Amendment No. 37

The proposed amendment to Section 14 of the State Constitution adds just one word to the present language of that section—but that word is of the utmost importance.

The present law provides that property to the amount of \$1,000 owned by a veteran of the armed services shall be exempt from taxation, provided he does not own property of the value of \$5,000 or more. In practice, this means that if a veteran owns any property with an assessed value up to and including \$4,999, and owns no other property, he may claim a \$1,000 exemption. In applying for the exemption, veterans are required to state that they do not own any other property than is listed on the claim.

This amendment would change the wording of the law to state that any resident veteran shall be entitled to the \$1,000 exemption, provided, "this exemption shall not apply to any person named herein owning property of the assessed value of five thousand dollars (\$5,000) or more, or where the wife of such soldier or sailor owns property of the assessed value of five thousand dollars (\$5,000) or more". It is the word "assessed" which has been added.

If this amendment is adopted, it would mean that any veteran could own thousands of dollars of stocks and bonds, first mortgages, or lands and property in other states which are not "assessed", and still be eligible for the \$1,000 exemption so long as his property here was not "assessed" more than \$5,000.

From an examination of the records, it is estimated that there are from 10,000 to 12,000 applications for exemptions which are rejected each year on the basis that the veterans failed to qualify by reason of the \$5,000 property value limitation. These 10,000 to 12,000 veterans would be eligible under this new amendment. Actually, these comprise less than 2½% of the total number of veterans claiming the exemption, and are well able to pay the small amount of tax involved.

The intent of the original constitutional amendment granting a \$1,000 exemption was to help the veteran in establishing himself. With thousands of new residents, many of whom are veterans, pouring into California each year, this problem of veterans' exemptions is assuming serious financial proportions. Every \$1,000 exemption that is granted means simply that the remaining taxpayers must assume that much additional burden to pay the share of the cost of government that that owner is excused from paying.

We urge a NO vote on this proposed amendment.

**PROPERTY OWNERS ASSOCIATION OF CALIFORNIA, INC.**

**MONROE MARLOWE, Secretary-Treasurer**

2	<b>LOCAL CONTROL AND ENFORCEMENT OF INTOXICATING LIQUORS. Initiative Constitutional Amendment.</b> Adds Section 22½ to Article XX of Constitution; local governing bodies of County and City to regulate presence of minors in on-sale licensed premises and to regulate lighting and sanitation in such premises; permits unescorted women to be served liquor in such premises only when seated at table; requires apportionment of State liquor license fees to local governments; provides for speedy determination of complaints by local authorities against licensees; restricts issuance of distilled spirits licenses on population basis; continues in effect Section 22, same article; repeals conflicting provisions.	YES	
		NO	

(For full text of measure, see page 1, Part II)

## Argument in Favor of Initiative Proposition No. 2

The following synopsis of the proposed constitutional amendment is submitted to the voter for his information as to its provisions.

(a) The purposes of the amendment, as therein stated, are to promote social and moral welfare and temperance in the sale and use of intoxicating liquors and provide for strict enforcement.

(b) It makes it the duty of governing boards of cities and counties to adopt and enforce ordinances:—

(1) For the regulation of the presence of minors in on-sale premises;

(2) For adequate illumination and ventilation of on-sale premises and for adequate sanitary

facilities for the protection of public morals, welfare and health.

(c) The amendment prohibits serving intoxicating liquors to unescorted women at bars.

(d) The amendment directs that all license fees collected by the State Board shall be returned to cities and counties to provide adequate funds for policing and enforcement purposes.

(e) It authorizes governing boards and law enforcement officers of cities and counties to object to the continuation or renewal of any general on-sale license which would be contrary to public welfare or morals.

(f) The amendment limits the number of distilled spirits licenses, for on-sale and off-sale

# Part II—Appendix

1	<b>VETERANS' TAX EXEMPTION.</b> Assembly Constitutional Amendment No. 37. Amends Section 14 of Article XIII of the Constitution. Provides that veterans' \$1,000 property tax exemption and \$5,000 property ownership limitation shall be determined according to the "assessed" value of the property.	YES	
		NO	

(This proposed amendment expressly amends an existing section of the Constitution, therefore, **NEW PROVISIONS** proposed to be **INSERTED** are printed in **BLACK-FACED TYPE**.)

## PROPOSED AMENDMENT TO THE CONSTITUTION

Sec. 14. The property to the amount of one thousand dollars (\$1,000) assessed value of every resident of this State who has served in the Army, Navy, Marine Corps, Coast Guard or Revenue Marine (Revenue Cutter) Service of the United States (1) in time of war, or (2) in time of peace, in a campaign or expedition for service in which a medal has been issued by the Congress of the United States, and in either case has received an honorable discharge therefrom, or who after such service of the United States under such conditions has continued in such service, or who in time of war is in such service, or who has been released from active duty because of disability resulting from such service in time of peace or under other honorable conditions, or lacking such amount of property in his own name, so much of the property of the wife of any such person as shall be necessary to equal said amount; and the property to the amount of one thousand dollars (\$1,000) assessed value of the widow resident in this State, or if there be no such

widow, of the widowed mother resident in this State, of every person who has so served and has died either during his term of service or after receiving an honorable discharge from said service, or who has been released from active duty because of disability resulting from such service in time of peace or under other honorable conditions, and the property to the amount of one thousand dollars (\$1,000) assessed value of pensioned widows, fathers, and mothers, resident in this State, of soldiers, sailors and marines who served in the Army, Navy, Marine Corps, Coast Guard or Revenue Marine (Revenue Cutter) Service of the United States shall be exempt from taxation; provided, this exemption shall not apply to any person named herein owning property of the assessed value of five thousand dollars (\$5,000) or more, or where the wife of such soldier or sailor owns property of the assessed value of five thousand dollars (\$5,000) or more. No exemption shall be made under the provisions of this section of the property of a person who is not legal resident of the State; provided, however, all real property owned by the Ladies of the Grand Army of the Republic and all property owned by the California Soldiers Widows Home Association shall be exempt from taxation.

2	<b>LOCAL CONTROL AND ENFORCEMENT OF INTOXICATING LIQUORS.</b> Initiative Constitutional Amendment. Adds Section 22 3/4 to Article XX of Constitution; local governing bodies of County and City to regulate presence of minors in on-sale licensed premises and to regulate lighting and sanitation in such premises; permits unescorted women to be served liquor in such premises only when seated at table; requires apportionment of State liquor license fees to local governments; provides for speedy determination of complaints by local authorities against licensees; restricts issuance of distilled spirits licenses on population basis; continues in effect Section 22, same article; repeals conflicting provisions.	YES	
		NO	

(This proposed amendment does not expressly amend any existing section of the Constitution, but adds a new section thereto; therefore, the provisions thereof are printed in **BLACK-FACED TYPE** to indicate that they are **NEW**.)

## PROPOSED AMENDMENT TO THE CONSTITUTION

Section 22 3/4. The purpose of this amendment is to promote social and moral welfare and temperance in relation to the sale and use of intoxicating liquor.

(a) It is hereby declared the duty of the governing board of every city, county and county, and county to adopt and enforce within its respective jurisdiction such ordinances and regulations as may be necessary for local control and enforcement of the following:

(1) To regulate the presence of minors in on-sale licensed premises;  
(2) To require that on-sale licensed premises be so illuminated and ventilated, and so equipped with sanitary facilities that the public morals, welfare, and health will be protected and promoted.

(b) In on-sale licensed premises any woman not accompanied by a male escort may be served intoxicating liquors only when seated at a table.

(c) As used in this section "on-sale licensed premises" means any premises licensed for the sale of alcoholic beverages for consumption on the premises.

(d) All license fees collected by the State Board of Equalization for the manufacture, importation and sale of alcoholic beverages shall be apportioned semi-annually to the counties, cities and counties, and cities in the State in the proportion which such fees collected in each

such county, city and county, or city, respectively, bears to the total of all such fees.

(e) The governing body or the chief law enforcement officer of any county, city and county, or city, may file a complaint with the State Board of Equalization stating that the continuance or renewal of any on-sale license would be contrary to public welfare or morals, but this provision shall not preclude the filing of any complaint against any licensee of said board in accordance with law. Said board shall prescribe such form and manner of notice, procedure, and hearing on all such complaints as will provide for the speedy determination of the issue and may revoke, suspend, refuse to renew, or condition the renewal of any such license.

(f) No new license for the sale of distilled spirits in original packages and not for consumption on the premises and no new annual license for the sale of distilled spirits for consumption on the premises shall be issued by the State Board of Equalization in any county or city and county in which the number of such licenses, respectively, exceeds one to every 2,500 population of such county or city and county. This provision does not apply to transfers or renewals of such licenses.

(g) Section 22 of Article XX of this Constitution as adopted November 6, 1934 is continued in full force and effect. If any amendment, other than this amendment, to this Constitution amending, repealing or conflicting with Section 22, including any amendment adding Section 22 to Article XX, is adopted at the general or a special election held in 1948 and this amendment also is adopted receiving a higher affirmative vote than such other amendment this amendment shall prevail; in such case any such other amendment receiving a lesser number of affirmative votes than this amendment is repealed.

3	<b>RAILROAD BRAKEMEN.</b> Initiative. Adds Section 6902.5, amends Section 6902, Labor Code. Empowers Public Utilities Commission to prescribe number of brakemen to be used on railroad trains. Prohibits feather-bed practices in employment of railroad brakemen on trains.	YES	
		NO	

(This proposed law expressly amends an existing section of the law, and adds a new section thereto; therefore, **EXISTING PROVISIONS** proposed to be **DELETED** are printed in **STRIKE-OUT TYPE**; and **NEW PROVISIONS** proposed to be **INSERTED** or **ADDED** are printed in **BLACK-FACED TYPE**.)

## PROPOSED LAW

An act to add Section 6902.5 to, and to amend Section 6902 of, the Labor Code relating to employment of brakemen on railroad trains. The people of the State of California do enact as follows:

Section 1. A new section to be numbered 6902.5 is hereby added to the Labor Code to read:

6902.5. The Public Utilities Commission of the State of California shall have the power, after hearing had upon its own motion or upon complaint, by general or special order, rule, or regulation, or otherwise, to require each common carrier by railroad within the State of California to operate its trains, with such number of brakemen as are necessary to promote the safety of its employees, passengers, and the public; provided, however, that the Commission shall not require the employ-